



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

August 20, 2004

The Honorable Tom Horne
Superintendent of Public Instruction
Arizona Department of Education
Executive Officer
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Subject: Country Gardens Educational Services, LLC

Dear Mr. Horne:

We issued a letter May 19, 2004, informing Country Gardens Educational Services, LLC that we had not received its audit reports and the Uniform System of Financial Records for Arizona Charter Schools (USFRCS) Compliance Questionnaire for the year ended June 30, 2003. They were due by March 31, 2004. We informed the School's Governing Board that if the School did not submit the reports and questionnaire within 90 days, we would notify the Arizona State Board of Education.

To date, we have not received the School's audit reports and questionnaire for the year ended June 30, 2003. Consequently, the School has not complied with the USFRCS and state law in regard to report submission, and we request that the Board take appropriate action as prescribed by Arizona Revised Statutes §15-272.

If you have questions concerning this matter, please call Magdalene Haggerty, Accounting Services Director, or Gregg Rickert, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debra K. Davenport
Auditor General

DKD/MH/gr

cc: Governing Board
Goldie Burge, Superintendent
Country Gardens Educational Services, LLC
Governing Board
Higley Unified School District No. 60
Christy Farley, Executive Director
Arizona State Board of Education
Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education